

**59-12-2215 City or town option sales and use tax for highways or to fund a system for public transit -- Base -- Rate.**

- (1) Subject to the other provisions of this part, a city or town may impose a sales and use tax of up to .30% on the transactions described in Subsection 59-12-103(1) located within the city or town.
- (2) A city or town imposing a sales and use tax under this section shall expend the revenues collected from the sales and use tax:
  - (a) for the construction and maintenance of highways under the jurisdiction of the city or town imposing the tax;
  - (b) to fund a system for public transit; or
  - (c) for a combination of Subsections (2)(a) and (b).

Enacted by Chapter 263, 2010 General Session